

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

IN RE:) Chapter 11
ETOYS, INC., et al.,)
)
Debtors.) Case No. 01-706 (MFW)
) through Case No. 01-709 (MFW)
) Jointly Administered
)

ORDER

AND NOW, this day of **OCTOBER, 2005**, upon consideration of the Motions filed by Robert Alber and Collateral Logistics, Inc., against Barry Gold, Morris Nichols, Arsht & Tunnell and Traub, Bonaquist, Fox LLP and certain of their partners seeking removal, disgorgement of fees, and sanctions and the Motion filed by the U.S. Trustee for approval of a Settlement resolving its Motion for disgorgement of fees against Traub, Bonaquist, Fox LLP, and the Motion for approval of a settlement agreement with Goldman Sachs & Co. and the various responses thereto, for the reasons set forth in the accompanying Opinion, it is hereby

ORDERED that the Motion of Collateral Logistics, Inc,. is **DENIED**; and it is further

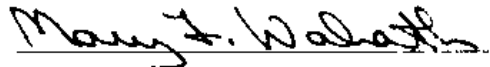
ORDERED that the Motions of Robert Alber are **GRANTED IN PART AND DENIED IN PART** as set forth herein; and it is further

ORDERED that Morris Nichols, Arsht & Tunnell **SHALL DISGORGE** all fees received by it for work performed in connection with any matter relating to GECC or Goldman Sachs & Co.; and it is further

ORDERED that the settlement between the U.S. Trustee and Traub, Bonaquist, Fox LLP is **APPROVED**; and it is further

ORDERED that the settlement with Goldman Sachs & Co. is **APPROVED**.

BY THE COURT:

A handwritten signature in black ink, appearing to read "Mary F. Walrath", written over a horizontal line.

Mary F. Walrath
United States Bankruptcy Judge

cc: Mark Minuti, Esquire¹

¹ Counsel is to distribute a copy of this Order on all interested parties and file a Certificate of Service with the Court.

SERVICE LIST

Mark Minuti, Esquire
Saul Ewing LLP
222 Delaware Avenue, Suite 1200
P.O. Box 1266
Wilmington, DE 19899
Counsel for Barry Gold

G. David Dean, Esquire
Saul Ewing LLP
100 South Charles Street
Baltimore, MD 21202
Counsel for Barry Gold

Paul Traub, Esquire
Traub, Bonacquist & Fox LLP
655 Third Avenue, 21st Floor
New York, NY 10017

Frederick Rosner, Esquire
Jaspan Schlesinger Hoffman LLP
913 Market Street, 12th Floor
Wilmington, DE 19801
Counsel for the Committee

James L. Garritty, Jr., Esquire
Shearman & Sterling LLP
599 Lexington Avenue
New York, NY 10022
Counsel for Traub, Bonacquist & Fox LLP

Ronald R. Sussman, Esquire
Kronish Lieb Weiner & Hellman LLP
1114 Avenue of the Americas
New York, NY 10036-7798
Counsel for Traub, Bonacquist & Fox LLP

Robert J. Dehney, Esquire
Morris, Nichols, Arsht & Tunnell
1201 North Market Street
P.O. Box 1347
Wilmington, DE 19899-1347

Robert Alber
17685 DeWitt Avenue
Morgan Hill, CA 95037

Mark S. Kenney, Esquire
J. Caleb Boggs Federal Building
844 King Street, Suite 2313, Lockbox 35
Wilmington, DE 19801
Office of the U.S. Trustee

John J. Rapisardi, Esquire
Weil, Gotshal & Manges LLP
767 Fifth Avenue
New York, NY 10153
Counsel for Goldman Sachs & Co.